Pay of marshal.

penalties imposed by the mayor for violation of the town ordinances, and make all arrests and enforce all ordinances; and his pay shall be such as the sheriffs and constables of the State receive for such service, and such other compensation as the commissioners may allow him.

Taxing powers.

Limit of tax rate.

Sec. 10. That the commissioners shall have power to levy and collect a tax for general purposes, not exceeding fifty cents (50c.) on one hundred dollars (\$100) worth of property, both real and personal, within the corporate limits of said town, or lawfully taxable therein, and on all polls residing or taxable in said town at the time and in the manner prescribed by the general law of the State of North Carolina.

Poll tax.

Collection of tax by distress.

SEC. 11. That if any person liable for the payment of any tax shall fail to pay the same within the time prescribed by the general law for collection, the collector shall proceed to collect the same forthwith by distress and sale, after public advertisement in the manner and places prescribed by the general law for the collection of taxes. The collector shall return to the commissioners a statement showing all taxes collected, whether by sale or otherwise, which shall be entered upon the books of the municipality for permanent record thereof.

Returns of collections.

Sec. 12. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A.D. 1923.

## CHAPTER 211

AN ACT TO RELIEVE J. E. PRITCHARD FROM THE PAY-MENT OF TAXES FOR SELLING SECOND-HAND CLOTH-ING.

Preamble: blindness and good character stated in petition. Whereas it appears by petition signed by a number of prominent citizens and residents of Avery County that J. E. Pritchard, who has been for many years and is now totally blind, is a man of good moral character; and

Preamble: relatives unable to afford support, only means of livelihood.

Whereas it further appears that J. E. Pritchard's relatives are unable to support him, and that his only means of livelihood is the retailing of second-hand clothing: Now, therefore,

The General Assembly of North Carolina do enact:

Tax not required.

SECTION 1. That no tax of any kind whatsoever shall be required of J. E. Pritchard, of Avery County, for sale by said Pritchard of second-hand clothing.

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A.D. 1923.